P14

File No 463-05

Serial Nos 142

1905

(Municipal)

GENERAL AND REVENUE SECRETARIAT

Serial Nos 142

Part B for May 1906

SUBJECT

Municipal taxation on the late Sir Shedhadri Iyer's Bungalow known as the "Kumara Park" for the period prior to his retirement

1 From the Chief Engineer No 1522 of 8th March 1906
With ref to Govt Pro No 7705-9/mpl 82-04 of 25/1/06 re tax on "Kumara Park" forwards P W Examiner's No 5118/B24 of 24/2/06 and states that the tax is not debitable to his Deptt as the "Kumara Park is not a Govt Building

2 To the Comptroller No 12103-6/ml(463-05)-2 d 25 5 06
Requests the Comptroller to adjust the charges referred to in Civil Accounts under any head that may appear to him to be most suitable to bring them, and observes that the Municipality was wrong in having allowed the arrears uncollected so long & that the President failed in his duty in allowing Municipal demands like these to remain uncollected

G R S 58

G R S 11] 1905-06

GENERAL AND REVENUE SECRETARIAT

(Mk)

NOTES

File No 463-03

FILE HEADING

Immunity from taxation of the late Sir Sheshadri Iyer's bungalow known as the "Kumara Park" for the period prior to his retirement

From

The Chief Engineer of Mysore

No 1522 Dated 8 3 06 Received 12 3 1906

Diary No 7052	Index /	Spare Copy —	Serial No

BRIEF HISTORY OF CASE

States that the tax on "Kumara Park" from 1897-98 to date of Sir Sheshadri Iyer's retirement is not debitable to Budget as the "Kumara Park" is not a Government ... and suggests that the expenditure may be adjusted in Civil Accounts

NOTES AND ORDERS

Z — 7705-9 / Mk (82-02) In para 2 of the Govt Progs: No. dated the 25th January 1906, the Chief Engineer was requested to arrange for the payment of the tax referred to on receipt of the bill for the actual amount

NOTES—First sheet

MCCII—0000-1-06

Serial No

V

due for that period, as the allowance is entitled to free quarters and the P.W.D would have been obliged to pay the rent if Sir Charlandra Iyer had occupied a Govt building.

~~P. Lowis has brought to notice that the Comptroller does not consider Government buildings as exempted from the Municipal taxes~~

Mal ang 2. Though "Kumara Park" 30/3/06 is not a Government building there seems to be no objection to treat it as such so long as the Dewan occupies it, and to pay the Municipal tax from the same source from which taxes on Government buildings occupied from the Public Works Budget. There is no provision in the Civil Budget to meet such charges.

Subs for orders.

B
31/3/06

3 Forwarded to the Comptroller for favour of Orders.

246 3.4.06

Secretariat
7.4.06

Secy

Serial No
ROLLER'S OFFICE
17 JAN 1906
No 12
MYSORE

4 the question of classification, I agree with the Examiner P.W. that the charge is not debitable in this account. It is said that the bills are passed by Govt because the Person is entitled to a free official residence. This contention does not determine the classification question. If, for instance, the Person rented a house and Govt paid the rent = the charge for rent would not be = treated as a Public Works charge but would be debited to the same = head of account to which the Person's pay is debited. This is merely a special Easement to a Govt Officer and being a cash payment must be adjusted = as expenditure of the Deptt & to which the Person belongs.

Done 11/4

If Secretary has no objection, I shall be obliged if the question is discussed whether claims to Municipal Rates and Taxes are not liable to the ordinary law of limitation. The way in which the Municipality have presents arrear claims & after long years is nothing short of a Scandal.

GPB—50 000 -23 10 05

General Revenue
Secretariat

ML File No 463 of 1905

Serial No

I do not suggest that Govt should avail of that law whatever it is but should realise it is necessary that the Municipality that there is a limit to these accumulated demands for years together

under the I have always in an official letter brought to notice of Govt how inconvenient it is to measure the state liability in such a vague and indefinite way as in the case of official residence. It is not difficult to frame from official records on the basis of precedents that any officer here is entitled to any sort of claim that he might prefer and I think the question of official residence for the Governor may be settled once for all without giving occasion for such stereotyped claims like the present.

Secretary

W. Bosanquet
11.4.06

II A Sch.
Sd 11/4

W. Council to -
Sheikh [illegible] papers referred to in this letter to [illegible] not helpful. Mus must be written [illegible]
[illegible]
– Contd sheet
[illegible] IIA 5.0

[illegible] (W)
M.
15/11

GPB– 50,000 –23 10 05

Serial No

5 As the Comptroller agrees with the P.W. Examiner that the Charge is not adjustable in the P.W. Accounts, orders will have to issue debiting the Charge under reference as also the Tax due on the "Purna Prasada" to Civil Budget under "A. Administration".

6. As regards the question of limitation raised by the Comptroller, it is respectfully submitted that in connection with the question of recovering arrears of taxes due from the Mysore Spinning and Manufacturing Co. Ld., Bangalore, the Govt. Advocate recorded his opinion un-officially that a suit for the recovery of such arrears was governed by the Law of Limitations, the limit of time being 6 years under rule 120 of the Indian Limitation Act.

7 As the official letter referred to in the last para of the Comptroller's un official note was not received in this Secretariat a copy of it was called for & was received to-day and is hereby submitted for orders on the general question raised thereon.

27/4/06

8 This is a matter for orders by the Government. Submitted accordingly.

9 Noted. 28/4/06

NOTE—Contn sheet

GPB—10,000—3-10-05

GRS 12J
General and Revenue
Secretariat

ML File No 463 of 1905

6

Serial
No

10. Those papers may be submitted
to His Highness
9/5/1906

Note—Contn sheet

GPB—50 000—23 10 05

11 *Submitted to His Highness*

The Municipal taxes payable on the two buildings "Kumara Park" and "PurnaPrasada" for the period they were occupied by the late Dewans, Sir K Sheshadri Iyer and P N Krishna Murti, in their official capacity as Dewans, have been ordered to be met by Government--in the Public Works Department

flag about prog official resi- for Dewan

The Chief Engineer considers that these taxes are not debitable to the D P W Budget, as the buildings in question are not Government buildings in charge of the Public Works Department and that the charges may be adjusted in the Civil Accounts

under disposal ①

The Comptroller remarks that the present arrangement unsatisfactory in as much as the money value of the concession would be different in the case of different Dewans, and eventually claims to other charges, such as wear and tear, might also be preferred He is of opinion that this question

Paper under disposal ②

residence may be decided once for all, and that if the intention is not to accept the liability to supply free quarters to a Dewan, but to pay him what he thinks fair to claim, it is better that the claim should be commuted into a fixed annual cash payment for the future

I do not know if these large questions need have been raised by the Comptroller in connection with the mere adjustment in the accounts of a charge already duly sanctioned by His Highness But as they have been raised, I submit the papers for orders The Comptroller may be asked to adjust the charges under any head that may appear to him to be most suitable to bring them under

Orders Dresne accordingly 12/5/1926

Meanwhile, I have told the municipality that they were wrong in not collecting the municipal taxes leviable on these buildings and allowing them to fall into arrears for 5 & 6 years with risk of their levy being barred by limitation

do/.

On the general question raised by the Comptroller there is much force in what

he says, and I shall submit my views in person

to His Highness

11/8/1901

Jean Thevenaz

Record of Cases submitted for the Orders of His Highness the Maharaja

Subject.

Adjustment of Municipal taxes due on "Kumara Park" and "Purnaprasada" buildings occupied by Sir K. Sheshadri Iyer and Sir P N. Krishna Murti in their official capacity as Dewans

Order

948 12

Sanctioned

KRW

12/5/06

13

12/5/1906

(Please see orders on page 5 of the Office note sheet)

14

Serial No

15 Draft order submitted Instructions are solicited as to whether an extract of the Maharaja Regent's order about the Diwan's official residence should be sent to the Comptroller as requested by him In this connection, attention is respectfully invited to para 2 of the draft which has been entered subject to approval

Mad orig
16/5/06

22
18/5/06

1+
11

2 17 Requests the Comptroller to adjust the charges referred to in the Civil Accounts under any head that may appear to him to be more suitable to bring them under which observes that the Durbar was wrong in having allowed the arrear to remain uncollected so long as the President failed in his duty in allowing the demand / time / to remain un-

463-05
SL 1

27052

MYSORE P W DEPARTMENT,
CENTRAL OFFICE,
BANGALORE, 8th March - 1906

No /322

From W McE Hutchison Esquire, M I C E,
THE CHIEF ENGINEER OF MYSORE,
BANGALORE

To B K Venkatā Varada Iyengar Esquire,
Secretary to the Government of His Highness
the Maharaja of Mysore,
General and Revenue Departments

SIR,

With reference to Government Proceedings
No 7705-9 MIL(02-04) of the 25th January last levying the
tax on "Kumara Park from the year 1897-98 up to
the date of Sir K Seshadri Iyer returning it to be paid
by this Department I have the honour to forward
for favour of disposal the enclosed Copy of Public Works
Examiners No 5118 of the 24 returns on the subject and
to state that the charge is not debitable to this
Department as the Kumara Park is not a
Government Building

I have the honour to be,
Sir,
Your most obedient Servant

J Bernard Lieut R E
Deputy Chief Engineer of Mys

WS

[illegible]

[illegible]

No. [illegible]

From

[illegible]

[illegible]

To [illegible]

[illegible]

[illegible]

[illegible]

[illegible]

Memorandum No. [illegible]

Subject

Forwarding for disposal of Government to single [illegible] Secretary's No. [illegible] Department Book [illegible] Section of Sub-Section copy [illegible] of Audit of [illegible]

Letter no 5118/E B-24 dated 24-February'06 from the Examiner P W Accounts of Mysore to the Chief Engineer of Mysore.

With reference to Government Proceeding no 7705-9/mb(82-04) of the 25th ultimo requesting the Secretary to arrange for the payment of the tax on "Kumara Park from the year 1897-98 up to the date of Sir K Seshadri Iyers retirement on receipt from the President of the Municipal Commission of a bill for the actual amount due for the period I have the honour to request that the allocation of the charge may kindly be intimated As the building is not Government Property and in charge of this Department I beg to suggest that the expenditure in question be adjusted in the local Accounts

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Copy

Recommended

For the Chief Engineer of Mysore

MS

GRS 28]

File No Leg1-03.
Serial No 1

Diary No of letter replied to 7775

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT
(Mk.)

, the 16th May 1906

Date of issue 25-5-06

Signed by

READ —

Letter No. 1522 dated the 8th March 1906 from the Chief Engineer of Mysore forwarding ~~for record~~ with reference to G P No. 7705-9 Mk (82-04) dated the 25th January 1906

a Copy of the Public Works Examiner's letter No. 5118 / E.B. 24 dated the 24th Feb. 1906 and stating that the Municipal tax on "Kumara Park" for the period during which it was occupied by Lt. K Seshadri Iyer was

SUBJECT

his official Capacity as Dewan of Mysore is not debitable to the P. W. Department as the "Kumara Park" is not a Govt. building

2) Letter No. 2204 dated the 5th April 1906 from the same officer in regard to the apprehension of a similar charge in the Case of "Parvathavarada" the residence of Lt. P. R. Venkata Rowthi

3) Letter No. 5748 dated the 8th March 1906 from the Comptroller to the Govt. of H. H. the Maharaja of Mysore requesting that he may be furnished with a copy of the order laying down that the Dewan is entitled to an official residence, and suggesting that the present opportunity may be taken to definitely lay down the exact

+ copy received with Comptroller's letter No. 5749 of the 25 April 1906.

RS 27]

GENERAL AND REVENUE SECRETARIAT

(*Continuation Sheet draft form*)

emoluments and easements of the Dewan

Order thereon 12103-6 025-5-16
mL(463-057)-2

The Comptroller is requested to depute the Charges referred to in the Civil Accounts under any head that may appear to him to be most suitable to bring them under

2 Separate orders will issue on the general question raised by the Comptroller

3. The Municipality were wrong in not collecting the Municipal taxes leviable on the said buildings and allowing them to fall into arrears for 5 or 6 years while such arrears by being barred by limitation and the President ~~has~~ failed in his duty in allowing Municipal demands like these to remain unrecovered so long

page 225 H/23/5

for favour of
added copy, also
+ Note on my
copy in file -

5

MGC PB—30 000—5 4 05

14/5/11

To, The Presidt Mly Commr Bangalore
a Comptroller
a Chief Engineer
Executive Engineer, Pr Secrets